

**KANSAS BOARD OF REGENTS  
COUNCIL OF CHIEF ACADEMIC OFFICERS**

**MEETING AGENDA  
Wednesday, January 14, 2026  
9:00 a.m. – 10:00 a.m.  
or upon adjournment of SCOCAO**

The Council of Chief Academic Officers (COCAO) will meet virtually via Zoom. An in-person option will be available at the Curtis State Office Building at 1000 SW Jackson, Suite 530, Topeka, Kansas, 66612.

- |             |   |                        |       |
|-------------|---|------------------------|-------|
| <b>I.</b>   | <b>Call to Order</b>  | Name                   |       |
|             | A. Roll Call & Introductions  | Brent Thomas, ESU      |       |
|             | B. Approve Minutes from December 17, 2025   |                        |       |
| <b>II.</b>  | <b>Council of Faculty Senate Presidents Update</b>  | Rochelle Rowley, ESU   |       |
| <b>III.</b> | <b>First Reading</b>  |                        |       |
|             | No Items  |                        |       |
| <b>IV.</b>  | <b>Second Readings</b>  |                        |       |
|             | A. BS in Financial Forensics and Fraud Investigation  | Jill Arensdorf, FHSU   | Pg.4  |
| <b>V.</b>   | <b>Other Matters</b>  |                        |       |
|             | A. Request to Approve Spoken English Language Competency policy   | Sam Christy-Dangermond | Pg.18 |
|             | B. Discuss Opportunities (new degree programs, partnerships, strategic initiatives, etc.) that Universities are Considering or Planning to Pursue in the Future | COCAO Members          |       |
| <b>VI.</b>  | <b>Announcements</b>  |                        |       |
|             | Next COCAO Meeting- February 11, 2026   |                        |       |
| <b>VII.</b> | <b>Adjournment</b>  |                        |       |

**KANSAS BOARD OF REGENTS**  
**Council of Chief Academic Officers**  
**MINUTES**  
December 17, 2025

The December 17, 2025, meeting of the Council of Chief Academic Officers was called to order by Chair Brent Thomas at 9:33 a.m. The meeting was held in the Curtis State Office Building, 1000 S.W. Jackson, Suite 530, Topeka. *Proper notice was given according to law.*

**MEMBERS PRESENT:**

Jesse Mendez, KSU	Barbara Bichelmeyer, KU	John Fritch, Washburn
Brent Thomas, ESU	Dawn Shew (for Robert Klein,) KUMC	Monica Lounsbery, WSU
Jill Arensdorf, FHSU	Susan Bon, PSU	Rusty Monhollon, KBOR ( <i>ex officio</i> )

**APPROVAL OF MINUTES**

Susan Bon moved to approve the minutes from the November 19, 2025, meeting. Barbara Bichelmeyer seconded, and the motion carried unanimously.

**Council of Faculty Senate President's Update**

Dr. Rochelle Rowley, Emporia State University's faculty senate president and Council of Faculty Senate Presidents (CoFSP) Chair, shared that the Council of Faculty Senate Presidents has been working on evaluating the International Baccalaureate program cut scores. They have also collaborated with faculty to provide the Board with a response to the proposed policy changes on tenure, post-tenure review, and workload.

**First Reading**

**BS in Financial Forensics and Fraud Investigation**

Jill Arensdorf, Provost at Fort Hays State University, introduced Jessica Heronemus-Claiborn, Instructor of Accounting at FHSU, who shared that this proposal brings together the Criminal Justice and Accounting programs to create a new degree path that is responsive to workforce needs. She highlighted the 27 hours of electives that allow students to tailor this degree toward their unique interests.

**Second Readings**

**BS in Applied & Interdisciplinary Studies**

Jesse Mendez, Provost at Kansas State University, introduced Dr. Ben Wolfe, CEO of KSU Olathe and Dean of the College of Applied and Professional Studies. Dr. Wolfe shared that this proposal is designed to serve students who are transferring with an AA, AS, AAS, or AGS. He noted concerns from KU regarding this proposal. KU's concerns and KSU's response can be found in the agenda packet. KSU Olathe will not be seeking JCERTA approval as this is an online program and is not limited to students in Johnson County.

Barbara Bichelmeyer, Provost at the University of Kansas, expressed appreciation for KSU's willingness to work with KU to follow the established collaborative approval process. She noted that KU no longer objects to this proposal.

Jill Arensdorf moved to approve the proposal. Susan Bon seconded, and the motion carried unanimously.

#### BS in Pharmaceutical & Biomedical Science

Barbara Bichelmeyer, Provost at the University of Kansas, shared that this proposal prepares students for careers in the pharmaceutical, biomedical, and healthcare industries utilizing existing courses and faculty. KU has not received any concerns regarding the proposal.

Jesse Mendez moved to approve the proposal. Jill Arensdorf seconded, and the motion carried unanimously.

#### Other Matters

##### Minor in Statistics

Brent Thomas, Provost for Emporia State University, introduced Dr. Tim Burnett, Dean of the School of Science and Mathematics at ESU. Dr. Burnett shared that ESU currently offers a statistics concentration; however, students have expressed the need for additional statistics and data science coursework. This proposal would meet student and workforce need.

Jesse Mendez moved to approve the proposal. Jill Arensdorf seconded, and the motion carried unanimously.

##### TOEFL iBT Scoring Update

Provost Barbara Bichelmeyer shared that the TOEFL iBT exam is for faculty and teaching assistants whose first language is not English. She introduced Roberta Pokphanh, Associate Vice Provost for International Affairs at KU, to discuss the recommendation for a new cut score. Dr. Pokphanh shared that the current test is scored from 0 to 30, with a 22 demonstrating English Proficiency. The new scoring system will run from 1 to 6 in .5 increments. The director of the Intensive English program recommends a 4.5 as a cut score, which correlates to a 23 or above. Vice President Monhollon suggested an endorsement from COCAO to be taken to BAASC and the full Board.

##### Discuss Opportunities (new degree programs, partnerships, strategic initiatives, etc.) that Universities are Considering or Planning to Pursue in the Future

Susan Bon, Provost at Pittsburg State University, shared that PSU anticipates having a Bachelor of Science in Secondary Education Unified program proposal in the Spring.

Provost Barbara Bichelmeyer shared that KU is working on a BS in Human Biology proposal.

#### Adjournment

Chair Brent Thomas adjourned the meeting at 9:50 a.m.

## **Program Approval**

### **Summary**

*Universities may apply for approval of new academic programs following the guidelines in the Kansas Board of Regents Policy Manual. Fort Hays State University has submitted an application for approval and the proposing academic unit has responded to all of the requirements of the program approval process.*

### **I. General Information**

**A. Institution** Fort Hays State University

#### **B. Program Identification**

Degree Level: Undergraduate – Bachelor’s  
Program Title: Financial Forensics and Fraud Investigation  
Degree to be Offered: Bachelor of Science in Financial Forensics and Fraud Investigation  
Responsible Department or Unit: W.R. and Yvonne Robbins College of Business and Entrepreneurship,  
Department of Economics, Finance, and Accounting  
CIP Code: 43.0405 Financial Forensics and Fraud Investigation  
Modality: Face-to-face and online  
Proposed Implementation Date: August 1, 2026

Total Number of Semester Credit Hours for the Degree: 120 Credit Hours

**II. Clinical Sites:** Does this program require the use of Clinical Sites? No

### **III. Justification**

The Accounting and Criminal Justice Programs at Fort Hays State University (FHSU) propose to develop an interdisciplinary **Bachelor of Science in Financial Forensics and Fraud Investigation**. This innovative program is designed to prepare program graduates successfully to complete the Certified Fraud Examiner (CFE) examination administered by the Association of Certified Fraud Examiners (ACFE) and to meet the increasing demand for professionals equipped to investigate and prevent financial crimes.

Launching a degree in Financial Forensics and Fraud Investigation offers a strategic and timely opportunity to expand FHSU’s academic portfolio in alignment with the evolving needs of the financial, legal, and regulatory sectors. It will provide students with specialized, market-relevant skills that are increasingly sought by employers in both the public and the private sectors.

The demand for financial fraud professionals continues to rise, driven by increased regulatory oversight, the growing complexity of financial systems, and heightened awareness of fraud risks. According to ACFE (n.d.), the need for skilled fraud investigators has grown significantly as organizations strive to strengthen internal controls and protect against financial misconduct. Professionals in financial forensics play a critical role in identifying, investigating, and preventing crimes such as embezzlement, tax evasion, and corporate fraud. These roles often require collaboration with law enforcement, attorneys, regulatory agencies, and internal compliance departments (Ohio University College of Business, 2024). The interdisciplinary nature of the field necessitates expertise in accounting, investigative methods, legal frameworks, and ethical practices. The proposed degree reflects the content of the CFE exam, which will ensure that graduates are well-prepared in core content areas including financial transactions and fraud schemes, law, investigation, and fraud prevention and deterrence (ACFE, n.d.).

Students will complete a curriculum that integrates coursework from accounting, economics, and criminal justice. Courses will include fraud examination, financial statement analysis, digital forensics, criminal law, security administration, criminal investigation, ethics, and related cross-disciplinary courses. This combination of theoretical knowledge and applied skills will provide graduates with a competitive edge in a dynamic and fast-paced field.

FHSU has a well-established tradition of delivering accessible, high-quality academic programs that respond to workforce needs. The proposed degree builds on the university's strength in both the Department of Economics, Finance, and Accounting (within the Robbins College of Business and Entrepreneurship, or RCOBE) and the Criminal Justice Program (within the College of Arts, Humanities, and Social Sciences, or CAHSS). Leveraging existing faculty expertise, facilities, and instructional resources makes the program both feasible and sustainable. Moreover, the program aligns with FHSU's mission by 1) preparing students for professional careers through applied learning; 2) addressing state and national workforce shortages in fraud prevention and financial forensics; and 3) contributing to economic development in Kansas and beyond through a highly skilled talent pipeline (U.S. Bureau of Labor Statistics, n.d.).

Establishing a Bachelor of Science in Financial Forensics and Fraud Investigation program at FHSU is a forward-thinking investment in student success and workforce readiness. The proposed program will equip graduates with the knowledge, skills, and credentials necessary to pursue meaningful careers in accounting firms, government agencies, law enforcement, corporate compliance, and nonprofit organizations. This program reinforces FHSU's commitment to innovation, interdisciplinary collaboration, and educational excellence, and positions the university as a leader in meeting modern-day workforce demands.

#### **IV. Program Demand**

##### **A. Survey of Student Interest**

Number of surveys administered: ..... 2023 (1,390 to RCOBE and 633 to CAHSS)

Number of completed surveys returned: ..... 179

Percentage of students interested in program:..... 63%

The survey was distributed to the Spring 2025 RCOBE listserv, as the Fall 2025 list was not yet available and the Summer 2025 list was limited to currently enrolled students. As a result, the survey did not reach incoming freshmen or students who declared a major after early 2025. It did, however, include Spring 2025 graduates, which is reflected in the comments.

To gauge broader interest, the survey was also sent to students majoring in Communication Studies, Criminal Justice, Law, Leadership, Philosophy, Political Science, and Sociology, all of which are programs in the College of Arts, Humanities, and Social Sciences.

##### **Question 1: Personal Interest in the Degree**

- Very interested – 29 (20%)
  - Moderately interested – 63 (43%)
  - Neutral – 21 (14%)
  - Slightly interested – 15 (10%)
  - Not at all interested – 19 (13%)
- Average:** 2.54 (on a 1–5 scale), **SD:** 1.27

Students provided thoughtful explanations for their interest levels.

##### **Question 2: Perceived Popularity Among Students**

- Very popular – 19 (14%)
- Moderately popular – 68 (52%)

- Neutral – 31 (23%)
  - Somewhat popular – 12 (9%)
  - Unpopular – 3 (2%)
- Average: 2.34, SD: 0.91**

Despite the less-than-ideal timing and list limitations, the results are promising:

- **63%** of respondents expressed at least moderate interest in the degree
- **66%** believe it will be at least moderately popular

Additionally, three students reached out via email to inquire about program availability, level (graduate vs. undergraduate), and potential minor or certificate options.

Respondents included more than ten pages of comments, with just a few highlighted here:

- I am interested in this degree because it combines subjects that I find intellectually stimulating with practical applications that are highly relevant in today's job market. I believe it will not only enhance my academic foundation but also equip me with the skills and knowledge necessary to pursue a successful and meaningful career in this field. It's a specialty many are interested in, but few schools have programs for.
- I was torn between doing a criminal justice degree and a business degree and if this would have been an option I would have chosen it.
- A degree in Financial Forensics and Fraud Investigation is moderately popular among students because it appeals to a specific group interested in accounting, law, and criminal justice. With increasing concerns about white-collar crime, cybersecurity breaches, and corporate fraud, the demand for professionals in this field is growing. However, compared to broader degrees like Accounting, Finance, or Business Administration, it has a more specialized focus, which may not attract the general student population. Those drawn to investigative work, data analysis, and ethical enforcement will find it especially appealing.
- I believe that this degree program would be distinct from the current Criminal Justice focus areas offered here at FHSU, which would naturally attract students. Additionally, I think people interested in federal agency work would find this beneficial. I know many who want to join the FBI or other federal agencies but don't feel that a CJ degree alone will fully prepare them or help them secure the job offered here at FHSU, which would attract students in and of itself.

Overall, the survey results provide strong support for the proposed program.

## **B. Market Analysis**

A recent report from Hanover Research (2025) identified the top ten fastest-growing occupations that require at least a bachelor's degree. Of those ten, five are directly or indirectly related to fraud and financial forensics, including (numbered according to the top ten order; all projections are based on nationwide data):

2. Data scientist: a professional who solves problems to improve business decisions and outcomes, earning a median wage of \$108,020, and showing a growth rate of 36.0%;
3. Information security analyst: a professional who protects an organization's data and systems from unauthorized access, earning a median wage of \$120,360, and showing a growth rate of 32.7%;
7. Operations research analyst: a professional who solves complex business problems and helps businesses to make better decisions and operate more effectively, earning a median wage of \$83,640, and showing a growth rate of 23.0%;
8. Actuary: a professional who analyzes and manages financial risks, earning a median wage of \$120,000, with a growth rate of 21.9%; and
9. Financial examiner: a professional who examines financial records and operations of financial institutions to identify fraud and potential risks, earning a median wage of \$84,300, with a growth rate

of 20.9%. The Bureau of Labor Statistics projects 21% job growth for financial examiners through 2033, with an average annual salary of \$90,400 (U.S. Bureau of Labor Statistics, n.d.).

A report from the Institute of International Finance and Deloitte (2023) estimates the amount of money laundered each year to range from 2% to 5% of global GDP, equating to nearly \$1.87 trillion Euros annually. The PwC Global Economic Crime and Fraud Survey (2024) reports that 51% of surveyed organizations said they have experienced fraud in the past two years; this is the highest reported percentage in PwC's 20 years of research on the topic. In addition, Kroll's 2023 Fraud and Financial Crime Report indicates that 69% of global executives and risk professionals surveyed expect financial crime risks to increase over the next twelve months.

A comprehensive review of public universities in Kansas, including Washburn University, indicates that no institution currently offers a dedicated undergraduate degree in Financial Forensics and Fraud Investigation. While several universities incorporate related content into existing courses or minors, none provides an interdisciplinary major that integrates both business/accounting and criminal justice at the level we are proposing. The findings are as follows:

- **University of Kansas (KU)** offers a graduate-level accounting course in fraud/forensic accounting but no undergraduate concentration or major in this area.
- **Kansas State University (KSU)** provides a graduate accounting course related to fraud/forensics and has a forensics program; however, the program lacks a business or financial component.
- **Wichita State University (WSU)** offers a criminal justice course in white-collar crime but does not include a financial or accounting focus within a forensics context.
- **Washburn University** offers an undergraduate accounting course in fraud/forensic accounting and a criminal justice course in white-collar crime. It also has a forensics program, but there is no business or financial forensics track.
- **Emporia State University** offers a graduate-level accounting course in fraud/forensic accounting, with no indication of an undergraduate program in this area.
- **Pittsburg State University** offers a Fraud Examination minor, composed of 21 credit hours combining accounting and criminal justice coursework. While this is the closest offering to our proposed program, it remains a minor and not a standalone undergraduate major.

Notably, Pittsburg State acknowledges on its website the professional relevance of such coursework, stating: "Currently the Internal Revenue Service allows persons who have had a total of 15 hours of accounting and nine hours of other business-related classes to apply for 'Special Agent' positions. Justice Studies classes add to the qualifications of persons who are interested in such a career" (PSU, 2024).

This analysis underscores a significant gap in the Kansas higher education landscape. The proposed **Bachelor of Science in Financial Forensics and Fraud Investigation** will be the first of its kind in the state and will fill a critical niche by offering a fully integrated interdisciplinary major that prepares students for careers at the intersection of financial investigation, fraud detection, and criminal justice.

## V. Projected Enrollment for the Initial Three Years of the Program

Year	Total Headcount Per Year		Total Sem Credit Hrs. Per Year	
	Full-Time	Part-Time	Full-Time	Part-Time
Year 1	5	3	150	45
Year 2	10	6	300	90
Year 3	15	9	450	135

Projected enrollment includes an additional five full-time and three part-time students during years two and three, added to the previous year's enrollment. The program is projected to reach 25 students by year four. Full-time

credit hours, which are based on number of hours per semester/year included in recommended path to degree (Section VII. B), equate to 30 credit hours each for years one, two, and three. Part-time credit hours are based on half the hours per semester of a full-time student (*e.g.*, 15 hours rather than 30 hours per student per year).

## **VI. Employment**

A recent labor market analysis conducted by Gray DI (2025), including data for Kansas, Missouri, and Colorado, confirms strong and growing demand for professionals in the fields of accounting, financial examination, fraud investigation, and auditing, all of which are core competencies targeted by the proposed Bachelor of Science in Financial Forensics and Fraud Investigation.

- Total job postings (May 2025): 451
- Job postings (past 12 months): 6,060
- Year-over-year change: +759 postings (14.3% increase)
- Median salary (March 2025): \$71,500
- Salary growth (since March 2024): +\$4,400 6.7% increase)

The upward trend reflects a growing need for professionals with expertise in detecting, investigating, and preventing financial crimes across both public and private sectors.

Industries with the highest demand for the fields listed above are spread across a wide range of sectors, underscoring the interdisciplinary nature and versatility of the proposed program. A non-exhaustive list of key hiring industries includes:

- Government and Public Administration
- Accounting and Tax Services
- Financial Services
- Healthcare
- Business Consulting
- Education (including Colleges and Universities)
- Manufacturing
- Retail and Wholesale
- Energy and Utilities
- Real Estate
- Investment and Asset Management
- Telecommunications
- Banking and Lending

This wide distribution of potential employers underscores the value of the interdisciplinary training in both accounting and criminal justice that the proposed new degree program would offer.

The demand for graduates with skills in financial forensics and fraud investigation is concentrated in several major urban centers across the tri-state region, listed below in order of the top-ten highest number of job postings:

1. Denver, CO
2. Saint Louis, MO
3. Kansas City, MO
4. Shawnee Mission, KS
5. Englewood, CO
6. Colorado Springs, CO
7. Wichita, KS



8. Topeka, KS
9. Jefferson City, MO
10. Springfield, MO

These cities represent strong job markets with substantial opportunities for both entry-level and mid-career professionals. Many of these locations are readily accessible to FHSU graduates seeking employment within the region. While seven of the top cities fall within the Kansas Board of Regents (KBOR) primary region (Kansas and Missouri), we also recognize the significant number of FHSU graduates who return to Colorado to pursue careers in their home state.

The employment outlook for careers in financial forensics and fraud investigation is both strong and growing. The proposed Bachelor of Science in Financial Forensics and Fraud Investigation at FHSU responds directly to market needs and offers a career-focused academic path that aligns with current and future employer demand in Kansas, Missouri, and Colorado.

## **VII. Admission and Curriculum**

### **A. Admission Criteria**

The Qualified Admission criteria are used, as this program does not have separate admission requirements.

### **B. Curriculum**

Students who earn a Bachelor of Science in Financial Forensics and Fraud Investigation will complete the KBOR approved 34-credit-hour general education requirements and an interdisciplinary program core that provides students with both foundational and upper-division material relevant to accounting, quantitative understanding, and criminal justice. Specifically, students will complete multidisciplinary courses totaling 30-33 credit-hours through required and directed electives in accounting practices, the accounting information system, financial statement analysis, fraud examination, and other topics and 29 credit-hours of courses through required and directed electives in criminal justice processes, crime and criminal behavior, investigation, cybercrime, corporate crime, social problems, and other topics. This will leave 24-27 credit hours of free electives, which majors can use to pursue a minor and/or certificates tailored to their personal, professional, and academic goals.

This proposed program is designed to equip students with entry-level skills in financial forensics and fraud investigation, along with foundational knowledge of financial processes and the criminal justice system. Given the multidisciplinary nature of the field, a comprehensive program covering all potential career paths would be impractical.

To support career-focused customization, the program includes Financial and Criminal Justice Directed Electives, along with a significant number of free electives. This structure allows students to tailor their education toward specific interests such as accounting, finance, economics, management, computer forensics, data analytics, or software development. It also supports preparation for criminal justice-related careers such as fraud investigator, forensic financial analyst, compliance officer, or white-collar crime analyst. Additionally, the program pairs well with certificates, minors, or second degrees to enhance specialized career pathways.

See Appendix A (Financial Forensics and Fraud Investigation Program Requirements) for a list of program requirements.

#### **Year 1: Fall**

#### **SCH = Semester Credit Hours**

<b>Course #</b>	<b>Course Name</b>	<b>SCH</b>
	***English Discipline Area (SGE010)	3

	***Math & Statistics Discipline Area (SGE030; Math Pathways: MATH 250 Elements of Statistics)	3
	***Arts & Humanities Discipline Area (SGE060)	3
	***Institutionally Designated Area 1 (SGE070)	3
	***Social & Behavioral Sciences Discipline Area (SGE050; CRJ 101 Introduction to Criminal Justice recommended)	3
	Total hours	15

### Year 1: Spring

<b>Course #</b>	***English Discipline Area (SGE010)	3
	***Social & Behavioral Sciences Discipline Area (SGE050; ECON 201 or ECON 202 recommended)	3
	***Communication Discipline Area (SGE020)	3
	***Natural & Physical Sciences Discipline Area (SGE040)	4
CRJ 225	*Interview & Interrogation Techniques	2
	Total hours	15

### Year 2: Fall

<b>Course #</b>	<b>Course Name</b>	<b>SCH</b>
	***Arts & Humanities Discipline Area (SGE060)	3
	***Institutionally Designated Area 2 (SGE070)	3
CRJ 200	Criminology	3
CRJ 302	Digital & Cybercrime	3
ACCT 203	Principles of Accounting I	3
	Total hours	15

### Year 2: Spring

<b>Course #</b>	<b>Course Name</b>	<b>SCH</b>
CRJ 305	Corporate Crime & Deviance	3
ACCT 204	Principles of Accounting II	3
GBUS 204	Business Law	3
	Free Elective	3
	Free Elective	3
	Total hours	15

### Year 3: Fall

<b>Course #</b>	<b>Course Name</b>	<b>SCH</b>
CRJ 355	Criminal Investigation	3
CRJ 331	Criminal Law	3
ACCT 310	Fraud Examination	3
	Financial Directed Elective	3
	Free Elective	3
	Total hours	15

### Year 3: Spring

<b>Course #</b>	<b>Course Name</b>	<b>SCH</b>
CRJ 315	Security Administration	3
	Criminal Justice Directed Elective	3
ACCT 315	Financial Statement Analysis	3

	Financial Directed Elective	3
	Financial Directed Elective or Free Elective	3
	Total hours	15

#### Year 4: Fall

Course #	Course Name	SCH
CRJ 395	Crime Analysis	3
ACCT 360	Accounting Information Systems	3
	Free Elective	3
	Free Elective	3
	Free Elective	3
	Total hours	15

#### Year 4: Spring

Course #	Course Name	SCH
	Criminal Justice Directed Elective	3
ACCT 410	**Financial Statement Fraud	3
	Free Elective	3
	Free Elective	3
	Free Elective	3
	Total hours	15

\*Proposed new Criminal Justice course

\*\*Proposed new Accounting course

\*\*\*KBOR systemwide general education requirement

**Total Number of Semester Credit Hours .....120**

#### VIII. Core Faculty

Note: \* Next to Faculty Name Denotes Director of the Program, if applicable

FTE: 1.0 FTE = Full-Time Equivalency Devoted to Program

Faculty Name	Rank	Highest Degree	Tenure Track Y/N	Academic Area of Specialization	FTE to Proposed Program
<b>Accounting Faculty</b>					
Cole Engel, CPA	Professor	PhD	Y	Financial Accounting, Taxation	0.125
Glenn Growe	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
Jessica Heronemus-Claiborn	Lecturer	MBA	N	Financial Accounting, Fraud Examination	0.25
Keting Jiang	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
Kwadwo Ofori-Mensah	Associate Professor	PhD	Y	Managerial Accounting, Audit	0.125
Anh Pham	Assistant Professor	PhD	Y	Accounting, Generalist	0.125
<b>Economics Faculty</b>					
*Dosse Toulaboe	Professor	PhD	Y	International Economics and Finance	0.125
Samuel Schreyer	Professor	PhD	Y	Applied Macroeconomics, Developing Economies, Financial Crises, International Capital Flows, Inflation	0.125

Jesse Jacobs	Assistant Professor	DBA	Y	Economic Principles, Forecasting	0.125
Julie Yu Du	Assistant Professor	PhD	Y	Macro-health Economics, Applied Macroeconomics, Household Finance	0.125
Mohamed Ismyl Al Masud	Instructor	PhD	N	Applied Microeconomics, Labor Economics, Energy and Environmental Economics	0.125
<b>Management Faculty</b>					
Tony Gabel	Professor	JD	Y	Public Finance, Taxation, Business Law	0.125
Christiana Pruden	Instructor	JD	N	Business Law	0.125
<b>Criminal Justice Faculty</b>					
*Tamara Lynn	Professor	PhD	Y	Criminal Justice, Generalist	0.125
April Terry	Professor	PhD	Y	Criminal Justice, Theory	0.125
Ziwei Qi	Associate Professor	PhD	Y	Criminal Justice, Theory, and Ethics	0.125
Morgan Steele	Associate Professor	PhD	Y	Criminal Justice, Policing and Quantitative Methods/Crime Analysis	0.125
Troy Terry	Instructor	MLS	N	Criminal Justice, Generalist	0.125

Number of graduate assistants assigned to this program – none

#### IX. Expenditure and Funding Sources

<b>A. EXPENDITURES</b>	<b>First FY</b>	<b>Second FY</b>	<b>Third FY</b>
<b>1. Personnel – Reassigned or Existing Positions</b>			
Faculty	\$0	\$0	\$0
Administrators ( <i>other than instruction time</i> )	\$0	\$0	\$0
Graduate Assistants	\$0	\$0	\$0
Support Staff for Administration ( <i>e.g., secretarial</i> )	\$0	\$0	\$0
Fringe Benefits ( <i>total for all groups</i> )	\$0	\$0	\$0
Other Personnel Costs	\$0	\$0	\$0
<b>Total Existing Personnel Costs – Reassigned or Existing</b>	\$0	\$0	\$0
<b>2. Personnel – New Positions</b>			
Faculty	\$0	\$0	\$0
Administrators ( <i>other than instruction time</i> )	\$0	\$0	\$0
Graduate Assistants	\$0	\$0	\$0
Support Staff for Administration ( <i>e.g., secretarial</i> )	\$0	\$0	\$0
Fringe Benefits ( <i>total for all groups</i> )	\$0	\$0	\$0
Other Personnel Costs	\$0	\$0	\$0
<b>Total Existing Personnel Costs – New Positions</b>	\$0	\$0	\$0
<b>3. Start-up Costs - One-Time Expenses</b>			
Library/learning resources	\$0	\$0	\$0
Equipment/Technology	\$0	\$0	\$0
Physical Facilities: Construction or Renovation	\$0	\$0	\$0
Program Marketing	\$7,500	\$5,000	\$5,000
New Course Development	\$5,000	\$0	\$0

<b>Total Start-up Costs</b>	\$12,500	\$5,000	\$5,000
<b>4. Operating Costs – Recurring Expenses</b>			
Supplies/Expenses	\$0	\$0	\$0
Library/learning resources	\$0	\$0	\$0
Equipment/Technology	\$0	\$0	\$0
Travel	\$0	\$0	\$0
Professional Development Funding	\$4,000	\$4,000	\$4,000
<b>Total Operating Costs</b>			
<b>GRAND TOTAL COSTS</b>	<b>\$16,500</b>	<b>\$9,000</b>	<b>\$9,000</b>

<b>B. FUNDING SOURCES</b> <i>(projected as appropriate)</i>	Current	First FY (New)	Second FY (New)	Third FY (New)
Tuition and Student Fees / State Funds	\$3,056	\$40,522	\$82,665	\$126,477
Other Sources	N/A	N/A	N/A	N/A
<b>GRAND TOTAL FUNDING</b>		\$40,522	\$82,665	\$126,477
<b>C. Projected Surplus/Deficit (+/-)</b> (Grand Total Funding <i>minus</i> Grand Total Costs)		<b>\$24,022</b>	<b>\$73,665</b>	<b>\$117,477</b>

## **X. Expenditures and Funding Sources Explanations**

### **A. Expenditures**

#### **1. Personnel – Reassigned or Existing Positions**

All core faculty are currently employed by Fort Hays State University in the Robbins College of Business and Entrepreneurship or the College of Arts, Humanities, and Social Sciences. Faculty in the Robbins College of Business and Entrepreneurship teach the existing courses in the proposed program except for one new course (ACCT 410: Financial Statement Fraud), which will be developed. Faculty in the College of Arts, Humanities, and Social Sciences teach the existing courses in the proposed interdisciplinary program except for the one new course (CRJ 225: Interview and Interrogation Techniques), which will be developed.

Because program courses, except for the two program-specific courses that will be developed, are currently offered as part of existing programs and as part of faculty's teaching responsibilities in their respective units, the proposed new program will not affect faculty teaching loads, except for the potential of increased class size due to enrollment in the new program. Faculty expenses are calculated at a rate of 0.125 except for the faculty who will each one of the newly created courses, whose rate is calculated at 0.25. Teaching schedules for faculty teaching the newly created courses will be adjusted to include changes in course rotation and frequency of offerings for other courses to avoid the need for overload teaching assignments. The university will not incur additional personnel costs related to existing positions for implementation of the new program, as these expenditures are already in place for existing programs. Because it is not anticipated that program courses will reach capacity in the first three years of the program, no additional new faculty lines are required.

#### **2. Personnel – New Positions**

None

#### **3. Start-up Costs – One-Time Expenses**

We request a marketing budget for years one through three to promote the new program, with a preliminary request of \$7,500 for year one and \$5,000 each for years two and three. An exact budget will require an assessment by University Marketing. This funding is requested from the Robbins College of Business and Entrepreneurship; the College of Arts, Humanities, and Social Sciences; and through the Strategic Enrollment Plan. In addition to marketing funding, we request \$1,000 per credit-hour to develop the two new program-specific courses at a rate of \$3,000 for the three-credit hour accounting class and \$2,000 for the two-credit hour criminal justice course, for a total of \$5,000.

#### **4. Operating Costs – Recurring Expenses**

We request an increase in professional development funding in the amount of \$2,000 per year per department (Economics, Finance, and Accounting, and Criminal Justice). Given the highly specialized nature of the proposed curriculum, it is essential that faculty remain current with emerging research, instructional innovations, and best practices within their disciplines. Increased funding will enable faculty to attend relevant conferences, participate in specialized training, and engage in professional networking opportunities that will enhance both individual expertise and program quality. This investment will be critical to maintaining academic rigor, supporting faculty growth, and ensuring that students receive instruction aligned with the most current trends and standards in the field.

#### **B. Revenue: Funding Sources**

Projected tuition and fees are calculated using undergraduate resident/regional tuition (FHSU offers in-state tuition to residents from Kansas and 13 other states) to align with the proposed curriculum map (30 credit-hours in year one, assuming a 2% increase over 2025-2026 tuition; 30 credit-hours in year two, assuming a further 2% increase over year one tuition; and 30 credit-hours in year three, assuming a 2% increase over year two tuition). Tuition/fees are calculated each year based on a projection of five new full-time students and three new part-time students enrolling each year for the first three years.

Current Tuition (2025 – 26)	\$3,055.95 (at 15 credit-hours per semester)
Program Year 1 (2026 – 27)	$\$3,055.95 + 2\% (\$61.12) = \$3,117.07$ per semester
Program Year 2 (2027 – 28)	$\$3,117.07 + 2\% (\$62.34) = \$3,179.41$ per semester
Program Year 3 (2028 – 29)	$\$3,179.41 + 2\% (\$63.59) = \$3,243.00$ per semester

This interdisciplinary program will be supported by the base tuition and fees generated. No other funding sources will be necessary.

#### **C. Projected Surplus/Deficit**

Projected Surplus	
Year 1	\$24,021.91
Year 2	\$73,664.66
Year 3	\$117,477.00
Total	\$215,163.57

#### **XI. References**

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## **Appendix A: Financial Forensics and Fraud Investigation Program Requirements**

General Education Program – 34 hours  
Financial Core – 21-24 hours  
Financial Directed Electives – 6-9 hours  
Criminal Justice Core – 23 hours  
Criminal Justice Directed Electives – 6 hours  
Electives – 24 -27 hours  
**Total – 120 hours**

### **Financial Core (21-24 hours):**

ACCT 203 Principles of Accounting I (3)  
ACCT 204 Principles of Accounting II (3)  
ACCT 310 Fraud Examination (3)  
ACCT 315 Financial Statement Analysis (3)  
ACCT 360 Accounting Information Systems (3)  
\*ACCT 410 Financial Statement Fraud (3)  
GBUS 204 Business Law (3)  
\*\*ECON 201 Microeconomics OR ECON 202 Macroeconomics (3)

**Faculty requests that MATH 250 Statistics be designated as the Math Pathway course for this program. This is already the Math Pathway course for CRJ. Currently, Bachelor of Business Administration Programs use MATH 110 – College Algebra as the Math Pathway.**

### **Financial Directed Electives (6-9 hours):**

ACCT – any course with an Accounting prefix  
ECON – any course with an Economics prefix  
FIN – any course with a Finance prefix  
BCOM 301 Strategic Business Communication (3)  
GBUS 403 Commercial Law (3)  
INF 304 Management Information Systems (3)  
INF 604 Data Analytics (3)  
MGT 301 Management Principles (3)  
MGT 475 Business, Society and Ethics (3)

### **Criminal Justice Core (23 hours):**

CRJ 200 Criminology (3)  
\*CRJ 225 Interview and Interrogation Techniques (2)  
CRJ 302 Digital and Cybercrime (3)  
CRJ 305 Corporate Crime and Deviance (3)  
CRJ 315 Security Administration (3)  
CRJ 331 Criminal Law (3)  
CRJ 355 Criminal Investigation (3)  
CRJ 395 Crime Analysis (3)

### **Criminal Justice Directed Electives (6 hours):**



CRJ 335 Criminal Procedure (3)  
CRJ 375 Serial Predators (3)  
CRJ 377 Crime and Society (3)  
CRJ 665 Corporate Crime (3)  
SOC 344 Social Deviance (3)

\*Indicates new course

\*\* This course is a required major course and is also part of Core 34: Systemwide General Education.  
If this course is not taken to fulfil Core 34 requirement, it must be taken in place of elective hours.

## Request to Approve Spoken English Language Competency policy

### Summary

*Faculty and graduate teaching assistants are required to meet certain English proficiency speaking requirements detailed in policy II.C.2.b.iii. The Test of English as a Foreign Language internet Based Test (TOEFL iBT) is undergoing changes effective January 21, 2026, which affect the scoring range of the exam. As such, the Spoken English Language Competency policy needs updating to reflect the new scoring range of this exam.*

### Background

The Board's Spoken English Language Competency policy requires faculty and graduate teaching assistants (GTAs) whose native language is not English to have their spoken English competency assessed prior to employment with the university through interviews with no fewer than three institutional personnel, one of whom shall be a student. To be eligible for an appointment without spoken English language remediation conditions, prospective faculty and GTAs found to be potentially deficient in speaking English are required to achieve a minimum score on the Speaking Proficiency English Assessment Kit (SPEAK) exam, the Speaking section of the TOEFL iBT exam, the International English Language Testing System (IELTS) exam, or a Board Academic Affairs Standing Committee approved exam or instrument that is equivalent to a minimum score on one of the three aforementioned exams. Policy allows for some exceptions under appropriate circumstances.

The policy was most recently updated in December of 2021 to include explicit scores for two of the commonly used exams listed above and to create consistency between expectations for faculty and graduate teaching assistants whose first language is not English. Recently, KBOR staff learned there will be changes to the TOEFL iBT exam, including a change in the scoring range. The current scoring range is 0-30, with a score of 22 demonstrating English proficiency. The new scoring range is 1-6 in .5 increments, with a recommended score of 4.5 to indicate English proficiency. The recommendation originated with subject matter experts at KU, who indicate a score of 4.5 correlates with an approximate score of 23 under the older exam and range. KBOR staff is seeking consensus among the other state universities on an endorsement of this score. Assuming consensus is reached, the following amendments to Board policy to adopt a minimum TOEFL iBT score of 4.5 are proposed.

## CHAPTER II: GOVERNANCE – STATE UNIVERSITIES

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### C. CHIEF EXECUTIVE OFFICER, FACULTY AND STAFF

#### b Faculty and Staff

...

#### iii Spoken English Language Competency

##### (1) Faculty

- (a) All prospective faculty members of state universities, whose native language is not English, must have their spoken English competency assessed prior to employment through

interviews with no fewer than three institutional personnel, one of whom shall be a student. Faculty shall include all full-time or part-time personnel having classroom or laboratory instructional responsibilities and/or direct tutorial or advisement contact. An oral interview shall be conducted either face-to-face or by mediated means.

(b) To be eligible for an appointment without spoken English language remediation conditions, prospective faculty found to be potentially deficient in speaking ability shall be required to achieve:

- (i) a minimum score of 50 on the Speaking Proficiency English Assessment Kit (SPEAK);
- (ii) a minimum score of ~~22~~ 4.5 on the Speaking section of the Test of English as a Foreign Language internet Based Test (TOEFL iBT);
- (iii) a minimum score of 7 on the Speaking section of the International English Language Testing System (IELTS); or
- (iv) a score on a Board of Academic Affairs Standing Committee approved English speaking instrument that is equivalent to a minimum score detailed in C.2.b.iii.(1)(b)(i), (ii), or (iii).

(c) An exception to the requirements in C.2.b.iii.(1)(a) and (b) may be made for:

- (i) visiting professors who are employed for one year or less;
- (ii) foreign language courses; or
- (iii) courses taught in sign language.

(d) A report detailing the process for interviewing prospective faculty, including the composition of the interview team and scores from the English speaking assessments detailed in iii.1.b.(i), (ii), (iii), or (iv) for each candidate, shall be submitted to the President and Chief Executive Officer of the Board every other year.

## (2) Graduate Teaching Assistants

All prospective graduate teaching assistants of the state universities shall have their English competency assessed prior to being considered for any employment having classroom or laboratory instructional responsibility and/or direct tutorial responsibilities. The following shall be used to implement this policy:

(a) All prospective graduate teaching assistants, whose native language is not English, must be interviewed and have their competency in spoken English assessed by no fewer than three institutional personnel, one of whom shall be a student. An oral interview shall be conducted either face-to-face or by mediated means.

(b) To be eligible for an appointment without spoken English language remediation conditions, all prospective graduate teaching assistants, whose native language is not English, shall be required to achieve:

- (i) a minimum score of 50 on the Speaking Proficiency English Assessment Kit (SPEAK);
- (ii) a minimum score of ~~22~~ 4.5 on the Speaking section of the Test of English as a Foreign Language internet Based Test (TOEFL iBT);

- (iii) a minimum score of 7 on the Speaking section of the International English Language Testing System (IELTS); or
- (iv) a score on a Board of Academic Affairs Standing Committee approved English speaking instrument that is equivalent to a minimum score detailed in C.2.b.iii.(2)(b)(i), (ii), or (iii).

(c) Any prospective graduate teaching assistant who does not meet the above requirements shall not be assigned teaching responsibilities nor other tasks requiring direct instructional contact with students.

(d) An exception to the requirements in C.2.b.iii.(2)(a), (b), and (c) may be made for:

- (i) foreign language courses; or
- (ii) courses taught in sign language.

(e) A report detailing the process for interviewing graduate teaching assistants, whose native language is not English, including the composition of the interview team and scores from the English speaking assessments detailed in C.2.b.iii.(2)(b)(i), (ii), (iii), or (iv) for each candidate, shall be submitted to the President and Chief Executive Officer of the Board every other year.